

## ABSTRACT OF THE DISCLOSURE

A method for the transposed splitting of ion cut materials. Acceptor centers are formed and selectively introduced into a solid material. In addition, atoms are introduced into the solid material at a location that is offset spatially from acceptor centers. The atoms introduced into the solid material are then transported to the location of the acceptor centers where they will then condense in the region of the acceptor centers. As a result, then any expunged layer that is formed by ion splitting as result of the atoms being introduced into the solid material will follow the contour of the location of the acceptor centers, and will thus be transposed from the initial location of the atoms introduced into the solid material.

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